951

ANNUAL REPORT

OF THE

OFFICERS

OF THE

TOWN OF LINCOLN

For the Fiscal Year Ending December 31

1951

University of New Hampshire
Library

ANNUAL REPORT

OF THE

OFFICERS

OF THE

Town of Lincoln, N. H.

YEAR ENDING

December 31, 1951

THE RECORD PRINT
Plymouth, N. H.

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1951

TOWN OFFICERS

Representative
CHARLES GRIFFIN

Moderator
KENNETH RAMAGE

Selectmen
JAMES MacDONALD ARTHUR SALEM
ROBERT SINCLAIR

Treasurer
FREDERIC T. MARDEN

Town Clerk
ARCHIBALD FERGUSON

Tax Collector
HUGH F. HENDERSON

School Board
HENRY LANDRY MAY TARDIF
LEO FOLEY

Library Trustees
GLENNA ADDISON VIOLET LANE
BLANCHE HALEY

Police Officer
FRED JOHNSON

Librarian
IONE NORCOTT

Supervisors of Check List
GEORGE BOYLE NATHANIEL BARTLETT
ARMAND BEAULIEU

Cemetery Trustees
GEORGE BOYLE NATHANIEL BARTLETT
ARTHUR ASSELIN

Water Commissioners
JOSEPH LANDRY KENNETH McINNIS
E. B. SMITH

STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Lincoln High School Auditorium in said Lincoln on Tuesday, the 11th day of March next, at nine of the clock in the forenoon to act upon the following subjects:

To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.

3. How much money will be raised for Police Department.

4. How much money will be raised for Fire Department.

5. How much money will be raised for Public Health Department.

6. To see if the town will vote to authorize the selectmen to increase the amount appropriated for the Public Health Department, provided that the service with the Town of Woodstock is discontinued. The amount of increase not to exceed $800.00.

7. How much money will be raised for Town Maintenance.

8. How much money will be raised for Street Lighting.

9. How much money will be raised for Miscellaneous Expense.

10. How much money will be raised for Cemeteries.

11. How much money will be raised for Public Library.

12. How much money will be raised for Support of Town Poor.

13. How much money will be raised for Old Age Assistance.

14. How much money will be raised for Maintenance of Water Department.

15. How much money will be raised for White Mt. Regions Assoc.

16. To see if the Town will vote to raise the sum of $2,000.00 and Interest to take up Water Bonds due July 1, 1952.

17. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

18. To see if the Town will vote to raise $60.13 for T. R. A. work, the State to contribute the sum of $444.13.

19. To see what action the town will take in regard to the collection and disposal of Garbage.

20. To see if the Town will vote to raise $2,000.00, to be set aside as a Reserve Fund for the purchase of a new snowplow in the future.

21. To see if the town will vote to adopt a plan for extending to employees of the town the benefits of title 11 of the Federal Social Security Act (Old-Age and Survivor's Insurance) as authorized by Chapter 234 of the Laws of 1951 and to raise and appropriate the sum of $125.00 to defray the town's share of the cost thereof.

22. If the foregoing article is adopted, to see if the town will authorize the selectmen to execute on behalf of the town the necessary agreement with the State of New Hampshire to carry into effect the plan and to see if the town will designate the Town Treasurer as the

officer to be responsible for the administration of the plan.

23. To transact any other business which may legally come before the meeting.

Given under our hands and seal, this 25th day of February in the year of our Lord, Nineteen Hundred and Fifty Two.

JAMES MacDONALD,
ARTHUR SALEM,
ROBERT Y. SINCLAIR,
Selectmen of Lincoln

BUDGET

Estimate of Revenue and Expenditures for the ensuing year, January 1, 1952 to December 31, 1952, Compared with Actual Revenue and Expenditures of the Previous Year, January 1, 1951 to December 31, 1951.

Sources of Revenue

	Actual 1951	Estimated 1952
From State:		
Interest and Dividends Tax	$ 1,680.86	$ 1,600.00
Railroad Tax	85.94	85.00
Savings Bank Tax	343.30	350.00
Reimbursement a/c State and Federal Forest Lands	3,427.45	3,500.00
Reimbursements a/c Exemption of Growing Wood & Timber	2,128.54	2,100.00
National Forest Reserve	2,436.53	2,500.00
From Local:		
Dog Licenses	207.20	200.00
Business Licenses, Permits and Filing Fees	54.00	25.00
Fines and Forfeits, Municipal Court	402.78	500.00
Cemetery	140.00	100.00
Motor Vehicle Permit Fees	4,052.60	3,800.00
From Local Sources Other Than Property Taxes		
Poll Taxes	1,292.00	1,300.00
National Bank Stock Taxes	10.00	10.00
	$ 16,261.20	$16,070.00
Amount to be raised by Property Taxes		91,946.26
Total Revenues		$108,016.26

PURPOSES OF EXPENDITURES

	Estimate 1951	Actual 1951	Estimate 1952
Town Officers' Salaries	$ 2,000.00	$ 2,028.50	$ 2,600.00
Town Officers' Expenses	1,200.00	1,133.21	1,200.00
Election and Registration	125.00	137.25	225.00
Police Department	3,600.00	3,745.63	3,800.00
Fire Department	2,700.00	2,725.51	2,800.00
Health Department	1,500.00	1,860.02	1,600.00
Town Maintenance	6,000.00	6,609.33	9,000.00
Street Lighting	2,500.00	2,531.10	2,600.00
Miscellaneous Expense	600.00	455.85	600.00
Cemeteries	1,000.00	493.68	1,000.00
Library	900.00	817.28	900.00
Town Poor	2,500.00	1,567.75	2,000.00
Old Age Assistance	700.00	753.60	700.00
Water Department	1,800.00	1,659.06	1,800.00
Interest	500.00	506.25	475.00
Payment of Water Bonds	2,000.00	2,000.00	2,000.00
Town Road Aid	141.85	60.14	60.13
White Mt. Regions Assoc.	191.13	191.13	191.13
Reserve Fund for New Snow Plow			2,000.00
Water Works Construction	3,000.00	3,141.53	
Deficit of Previous Year	1,100.00	1,100.00	
County Tax	4,800.00	6,386.82	6,500.00
School Tax	58,923.98	58,923.98	65,965.00
Total Expenditures	$97,781.96	$98,828.62	$108,016.26

SUMMARY OF INVENTORY

Real Estate	$861,571.00
Electric Plants	79,194.00
Horses	100.00
Cows	125.00
Vehicles	2,500.00
Road Machinery	10,100.00
Wood and Lumber	17,080.00
Gasoline Pumps and Tanks	2,455.00
Value of Stock in Trade	359,432.00
Mills and Machinery	638,500.00
	$1,971,057.00

Town Property

Library, Books and Equipment	$ 1,800.00
Police Department, Furniture & Equipment	700.00
Highway Department	2,500.00
Riverside Cemetery	2,500.00
Water Systems	94,000.00
Schools and Land	85,000.00
Safe and Adding Machine	100.00
Fire Truck	3,500.00
	$190,100.00

Comparative Balance Sheets

As of Dec. 31, 1950 and Dec. 31, 1951

Assets

Assets		December 31, 1950		December 31, 1951
Cash on Hand:				
Treasurer	$ 3,499.59		$ 203.03	
In hands of Officials			22.40	
		$ 3,499.59		$ 225.43
Accounts Due to Town:				
State of New Hampshire:				
Bounties	9.50		.50	
Balance of Reimbursement a/c Exemption of Growing Wood and Timber	328.65			
		338.15		.50
Municipal Court		49.80		183.55
Uncollected Taxes:				
Levy of 1951	$		$ 4,464.09	
Levy of 1950	4,721.99		1,096.10	
Prior Years	405.20		124.00	
		5,127.19		5,684.19
State Head Tax - 1951				585.00
Total Assets		$ 9,014.73		$ 6,678.67
Net Debt		26,142.08		20,441.18
Total Assets and Net Debt		$ 35,156.81		$ 27,119.85

Liabilities

Liabilities		December 31, 1950		December 31, 1951
Accounts Owed by Town:				
Special Polls Due State:				
Collected Not Remitted to State Treasurer			$ 3.00	
Uncollected	$ 51.00		21.00	
Head Tax-Levy of 1951 Uncollected			585.00	
Head Tax and Penalties - 1951 - Collected but not Remitted to State Treasurer			3,510.85	
		$ 51.00		$ 4,119.85
Tax Commission - 1949 Audit Expense		104.79		
Excess Remittances -Town Clerk & Tax Collector		1.02		
Due School District:				
A/c Appropriation		10,000.00		
Indebtedness:				
Water Bonds		25,000.00		23,000.00
Total Liabilities		$ 35,156.81		$ 27,119.85
Total Liabilities		$ 35,156.81		$ 27,119.85

Summary of Warrant—Levy of 1951
Fiscal Year Ended Dec. 31, 1951

Debits

Taxes Committed To Collector:			
Property Taxes	$ 83,985.31		
Poll Taxes	1,268.00		
Yield Taxes	485.90		
		$ 85,739.21	
Added Taxes:			
National Bank Stock Tax	10.00		
Poll Taxes	24.00		
		34.00	
Interest Collected:		1.04	
Total Debits			$ 85,774.25

Credits

Remittances to Treasurer:			
A/c Property Taxes	$ 79,623.44		
A/c Poll Taxes	1,132.00		
A/c National Bank Stock Tax	10.00		
A/c Yield Taxes	370.68		
A/c Interest	1.04		
		$81,137.16	
By Abatements:			
Property Taxes		149.60	
Uncollected Taxes - Dec. 31, 1951:			
Property Taxes	$ 4,190.87		
Poll Taxes	158.00		

Yield Taxes	115.22		
		4,464.09	
Cash on Hand — Dec. 31, 1951:			
A/c Property Taxes	$ 20.40		
A/c Poll Taxes	2.00		
		22.40	
Add: Excess Remittances — 1950 Accounts		1.00	
Total			$ 85,774.25

TOWN OF LINCOLN
Summary of Warrants—Levies of Prior Years
Fiscal Year Ended Dec. 31, 1951

DEBITS	1950	1949	1948	1947	1946	1945	1944	1943	1942	Polls prior to 1942	Total
Uncollected Taxes—Dec. 31, 1950:											
Property Taxes	$4,491.99	$ 23.20									$4,515.19
Poll Taxes at $2.00	230.00	112.00	$50.00	$44.00	$26.00	$25.00	$ 8.00	$12.00	$16.00	$38.00	561.00
Poll Taxes at $3.						39.00	12.00				51.00
Added Taxes:											
Poll Taxes	14.00										14.00
Interest Collected during year	80.12	1.56									81.68
	$4,816.11	$136.76	$50.00	$44.00	$26.00	$64.00	$20.00	$12.00	$16.00	$38.00	$5,222.87
CREDITS											
Remittances to Treasurer:											
A/c Property Taxes	$3,443.89	$ 23.20									$3,467.09
A/c Poll Taxes at $2	172.00	36.00	$10.00	$ 8.00	$ 6.00	$ 2.00	$	$ 2.00	$ 4.00	$ 8.00	248.00
A/c Poll Taxes at $3						3.00					3.00
A/c Interest	80.12	1.56									81.68
By Abatements:											
Poll Taxes at $2	24.00	30.00	24.00	28.00	10.00	12.00	6.00	6.00	12.00	24.00	176.00
Poll Taxes at $3						18.00	9.00				27.00
Uncollected Taxes:											1,048.10
Property Taxes	1,048.10										
Poll Taxes at $2	48.00	46.00	16.00	8.00	10.00	11.00	2.00	4.00		6.00	151.00
Poll Taxes at $3						18.00	3.00				21.00
	$4,816.11	$136.76	$50.00	$44.00	$26.00	$64.00	$20.00	$12.00	$16.00	$38.00	$5,222.87

Summary of Warrant—1951 State Head Tax

Fiscal Year Ended Dec. 31, 1951

Debits

Taxes Committed to Collector:

1951 State Head Taxes	$ 4,020.00	
Added Head Taxes	140.00	
Penalties Collected	7.50	
Total Debits		$ 4,167.50

Credits

Remittances to Treasurer:

A/c 1951 State Head Taxes	$ 3,575.00		
A/c Penalties	7.50		
		$ 3,582.50	
Uncollected 1951 State Head Taxes		585.00	
Total Credits			$ 4,167.50

VETERANS AND VETERAN'S WIDOWS EXEMPTIONS

Robert Audley	$ 1,000.00
Glenn Bassett	1,000.00
Joseph Beaudin	1,000.00
Edward Beckwith	1,000.00
Sadie Brooks	1,000.00
Wilfred Bishop	1,000.00
James R. Boyle	1,000.00
John J. Boyle	1,000.00
Charles Burbank	1,000.00
Francis Caldwell	1,000.00
Edward Carr	1,000.00
Howard Champagne	1,000.00
Frederick Charron	1,000.00
George Chase	1,000.00
Joseph Cloutier	1,000.00
William Couture	1,000.00
Ina Driscoll	200.00
George Freedman	1,000.00
Walter Gahagan	1,000.00
William Greenwood	1,000.00
George Hooker	1,000.00
Timothy Hurley	1,000.00
Kenneth Horner	1,000.00
Forest Johnson	1,000.00
Alvin L. Johnson	700.00
Herbert Labrecque	1,000.00
Kenneth Labrecque	1,000.00
William Labrecque	1,000.00
Arthur Lareau	1,000.00
Henry Larue	1,000.00
Wilfred Ledger	1,000.00
James Maguire	1,000.00
Robert E. Mitten	1,000.00
Robert McBey	1,000.00
Robert McCaffrey	1,000.00
Gladys MacDonald	1,000.00

Albert McAfee	1,000.00
Joseph L. McGee	1,000.00
Donald O'Bren	1,000.00
Daniel O'Rourke	1,000.00
George Pasichuke	500.00
John Patterson	300.00
David Plummer	1,000.00
Kenneth Ramage	1,000.00
August Rancourt	1,000.00
Thomas Rancour	1,000.00
Bernard Rogers	1,000.00
Richard Roy	1,000.00
Robert Roy	1,000.00
Patrick Reardon	1,000.00
Donald F. Salem	1,000.00
Walter Sidney	1,000.00
George Strickland	1,000.00
Robert Sinclair	1,000.00
Herman Schlaefer	1,000.00
Armand Tardif	1,000.00
Joseph A. Theriault	1,000.00
Roger Thompson	1,000.00
Allan Towers	1,000.00
Roland Vezina	1,000.00
Wilbur Woods	600.00
John Welsh	1,000.00
Mrs. James Wilson	1,000.00
Lester Winkley	1,000.00
Walter Woods	1,000.00
	$ 62,300.00

Analysis of Change in Financial Condition

Fiscal Year Ended December 31, 1951

Net Debt, Dec. 31, 1950	$ 26,142.08	
Net Debt, Dec. 31, 1951	20,441.18	
Decrease in Net Debt		$ 5,700.90

Analysis of Change

Decrease in Net Debt:

Appropriation for Deficit of Previous Year	$ 1,100.00	
Net Budget Surplus	2,312.54	
Bonds Paid	2,000.00	
Increase in Accounts Receivable	183.55	
Decrease in Accounts Payable	104.81	
		$ 5,700.90

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1951

Receipts

From Local Taxes:		
Current Year:		
Property Taxes	$ 79,623.44	
Poll Taxes	1,132.00	
Yield Taxes	370.68	
National Bank Stock Taxes	10.00	
		$81,136.12
Prior Years:		
Property Taxes	3,467.09	
Poll Taxes @ $2	248.00	
Poll Taxes @ $3	3.00	
		3,718.09
Head Taxes		3,575.00
Head Tax Penalties		7.50
Interest		82.72
From State of New Hampshire:		
State & Federal Forest Lands	$ 3,427.45	
National Forest Reserve	2,436.53	
Interest and Dividend Tax	1,680.86	
Savings Bank Tax	343.30	
Railroad Tax	85.94	
Forest Fires	12.66	
Reimbursement A/c Exemption of Growing Wood & Timber 1950 a/c	328.65	
Reimbursement A/c Exemption of Growing Wood & Timber 1951 a/c	1,642.64	
Bounties	9.50	
Old Age Assistance Reimbursement	53.63	

Town Road Aid Refund	1.65	
Head Tax Expense Reimbursement	16.08	
		10,038.89
From Local Sources Except Taxes		
Motor Vehicle Permits	$ 4,052.60	
Dog Licenses	207.20	
Municipal Court	452.58	
Business Licenses & Permits	54.00	
Cemetery Trustees — Sale of Lots	140.00	
Department Credits:		
Police (Retirement)	96.00	
Town Officers' Expense	12.37	
Town Poor	120.00	
Miscellaneous Expense Appropriation	28.40	
Town Maintenance	2,815.76	
Health Department	829.40	
		$ 8,808.31
Receipts Other Than Current Revenues:		
Temporary Loans	$ 11,000.00	
Insurance Adjustment	118.41	
		11,118.41
Total Receipts From All Sources		$118,485.04
Balance - Dec. 31, 1950		3,499.59
Grand Total		$121,984.63

Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1951

Expenditures

General Government:		
Town Officers' Salaries	$ 1,707.50	
Town Officers' Expenses	1,133.21	
Election and Registration	137.25	
Municipal Court	321.00	
		$ 3,298.96
Protection of Persons and Property:		
Police Department	$ 3,842.63	
Fire Department	2,750.83	
Bounties	.50	
Damage by Dogs	6.25	
		6,600.21
Health:		
Health Department		1,860.02
Highways and Bridges:		
Town Maintenance—Summer	$ 5,485.44	
Town Maintenance—Winter	3,890.89	
Street Lighting	2,531.10	
Town Road Aid	60.14	
		11,967.57
Libraries:		817.28
Public Welfare:		
Old Age Assistance	$ 753.60	
Town Poor	1,687.75	
		2,441.35
Public Service Enterprises:		
Water Department	$ 1,659.06	
Cemeteries	493.68	
		2,152.74

Unclassified:			
White Mt. Regional Asso.		$ 191.13	
Refunds:			
Poll Taxes	$ 10.00		
Auto Permits	21.66		
		$ 31.66	
Civilian Defense		6.25	
July 4th Celebration	50.00		
Equipment	53.05		
Community Band Donation	250.00		
Other Donations	20.00		
Band Concerts	82.80		
		$ 455.85	$ 684.89
Interest:			
Water Bonds		$ 375.00	
Temporary Loans		131.25	
			506.25
Outlay for New Construction & Improvements:			
Water Construction			3,141.53
Indebtedness:			
Water Bonds		$ 2,000.00	
Temporary Loans		11,000.00	
			13,000.00

Payments to Other Governmental Divisions:			
County Tax		$ 6,386.82	
School District:			
1950-51 App.	$ 10,000.00		
1951-52 App.	58,923.98		
		68,923.98	
			75,310.80
Total Payments for All Purposes			$121,781.60
Balance on Hand - Dec. 31, 1951			203.03
Grand Total			$121,984.63

Summary of Receipts and Expenditures
And Proof of Treasurer's Balance
Fiscal Year Ended Dec. 31, 1951

Balance - Dec. 31, 1950	$ 3,499.59	
Receipts during year	118,485.04	
		$121,984.63
Expenditures during year		121,781.60
Balance - Dec. 31, 1951		$ 203.03

Proof of Balance

Balance in the Pemigewasset National Bank as per Statement Dated Dec. 31, 1951	$ 6,948.40	
Add: Deposits not credited	1,148.93	
		$ 8,097.33
Deduct: Outstanding Checks		7,894.30
Reconciled Bank Balance - Dec. 31, 1951		$ 203.03

SUMMARY OF PAYMENTS

Town Officers' Salaries

Daniel J. Walsh, Justice	$	300.00
William A. Lynch, Special Justice		21.00
James MacDonald, Selectman		300.00
James MacDonald, Overseer of Poor		50.00
Arthur Salem, Selectman		175.00
Robert Sinclair, Selectman		175.00
H. F. Henderson, Tax Collector		300.00
Kenneth Ramage, Moderator		25.00
Frederick T. Marden, Treasurer		150.00
Archibald Ferguson, Town Clerk		100.00
Archibald Ferguson, Town Clerk Fees		312.50
Nathaniel Bartlett, Supervisor		25.00
George Boyle, Supervisor		25.00
Armand Beaulieu, Supervisor		25.00
George Boyle, Cemetery Trustee		15.00
Nathaniel Bartlett, Cemetery Trustee		15.00
Arthur Asselin, Cemetery Trustee		15.00
	$	2,028.50

Town Officers' Expenses

Franconia Paper Corp., rent and supplies	$	122.32
Record Print, printing town reports		299.73
Robert R. Stanley Agency, bonding Town Officers		115.00
N. H. Assessors Association, dues		2.00
N. H. Tax Collectors Assoc., dues		3.00
N. H. City & Town Clerks Assoc., dues		2.00
F. J. Shores, transfers		15.13
Fred L. Tower Co., N. H. Register		12.50
Edson C. Eastman, supplies		52.35
N. E. Tel. & Tel. Co., telephone		105.20
D. L. Garrison, U. S. Auto Guide		6.00
Pemigewasset National Bank, service charges		2.79
Stanley Martell, labor		10.00
Roger Wilson, labor		8.00

N. H. State Tax Commission, Auditing	179.63
Stamped Envelopes and Postage	39.26
Office Keys	1.05
Anna D. Proctor, transfer name	.20
Gahagan Bros., supplies	2.73
James MacDonald, expenses on meetings to Plymouth and Manchester	22.36
Arthur Salem, expenses on meetings to Plymouth and Manchester	45.86
Robert Sinclair, expenses on meetings to Plymouth, Littleton and Misc. mileage	41.06
H. F. Henderson, expenses for year	29.04
Archibald Ferguson, expenses for year	16.00
	$ 1,133.21

Election and Registration

Record Print, printing ballots	$ 15.50
Robert Sinclair, voting booths	37.97
Maurice Sherrick, voting booths	33.52
Star Restaurant, lunches	11.10
Juliet Lessard, ballot clerk	7.50
Mary Marden, ballot clerk	7.50
Elizabeth Canton, ballot clerk	7.50
Kathleen Boyle, ballot clerk	7.50
John Boyle, labor	5.00
Franconia Paper Corp., labor	4.16
	$ 137.25

Miscellaneous Expense

American Legion Post, July 4th Celebration	$ 50.00
C. George McLure, band concert	82.80
W. S. Darley & Co, equipment	53.05
Community Band, donation	250.00
Accident Prevention Fund, donation	20.00
	$ 455.85

Police Department

Fred Johnson, Salary	$ 2,812.50
Fred Johnson, car expenses	436.47
N. E. Tel. & Tel. Co., telephone	117.02
Franconia Paper Corp., rent and supplies	128.25
W. S. Darley & Co., supplies	37.89
N. H. Police Association, dues	1.00
N. H. Police Retirement Fund	162.00
Joseph Cogavin, transportation and expense	24.00
William Mayhew, special police	7.50
Leon Jock, special police	20.00
	$ 3,746.63

Fire Department

Franconia Paper Corp., rent and supplies	$ 124.80
Justin A. McCarthy, fire hose	398.55
Harry J. Lovell, fire hose	330.00
Maxim Motor Co., supplies	44.40
Eddy Valve Co., supplies	10.78
R. H. Smith Co., oxygen	7.00
A. M. Rand Co., supplies	9.48
N. E. Tel. & Tel. Co., telephone	85.55
Noyes Insurance Agency, insurance on truck	133.35
Plymouth Fire District, hotel fire	133.60
Kenneth McInnis, fire chief salary	196.00
Patrick Roy, assistant fire chief salary	152.00
Fred Charron, fireman salary	100.00
Arthur Lareau, fireman salary	100.00
Raymond Goss, fireman salary	100.00
Amedi Theriault, fireman salary	100.00
Daniel Donovan, fireman salary	100.00
Bertram Albee, fireman salary	100.00
Louis Hamnett, fireman salary	100.00
Neil McInnis, fireman salary	100.00
Carl A. Davis, fireman salary	100.00
Louis Emerson, fireman salary	100.00
Michael McInnis, fireman salary	37.50
Robert Roy, fireman salary	62.50
	$ 2,725.51

Town Poor

Franconia Paper Corp., fuel wood	$	20.00
Grafton County Farm, board and room		382.40
Lewis Blanchard, boarders		229.40
City of Concord, Robert Foley case		35.60
Sceva Speare Memorial Hospital, care of patients		74.50
L. B. Copenhaver, M.D., services		59.50
Frederick D. McIver, M.D., services		20.00
Harry D. McDade, M.D., services		9.00
Parker Drug Stores, supplies		88.09
Mrs. Nora Desloges, supplies		32.05
Arthur Salem, clothing		95.75
Lincoln Restaurant, meals		3.86
Clark's Trading Post, fuel wood		9.00
Fred Johnson, transportation		96.05
Cold Spring Store, groceries		275.50
Endy Legare Store, groceries and rent		223.44
W. S. Gordon, fuel oil		47.11
	$	1,701.25
Less—Refunds from Town Cases		133.50
	$	1,567.75

Water Department

Franconia Paper Corp., labor and supplies	$	78.65
H. R. Prescott & Sons, supplies		348.56
Wallace & Tiernan, supplies		57.11
Mueller & Co., supplies		54.11
Wonder Products, Inc., chlorine		180.50
St. Johnsbury Trucking Co., trucking supplies		8.60
N. H. Water Works Assoc., dues		5.00
E. B. Smith, labor, material, etc		268.34
Carl A. Davis, labor		258.22
Henry Santaw, care of chlorinator		150.00
Henry Santaw, supplies		2.38
John Banks, labor		79.25
Leo Carbonneau, labor		80.50
Everett Cloud, labor		39.50

Henri Binette, labor		23.84
Edmond Gionet, labor		12.50
Clement Morand, labor		7.00
Shirley Hanks, labor		5.00
	$	1,659.06

Library

Ione Norcott, salary	$	300.00
Fred Johnson, janitor salary		100.00
Franconia Paper Corp., lights		31.84
J. H. Fadden & Son, fuel wood		11.00
Clark's Trading Post, fuel wood		54.00
Nathaniel Bartlett, painting		100.00
H. R. Hunting, magazines, etc.		67.55
Old Corner Book Store, books		74.28
New England News Co., books		51.20
Personal Book Shop, books		27.41
	$	817.28

Cemeteries

Franconia Paper Corp., supplies	$	17.61
Carl A. Davis, labor		22.50
E. B. Smith, labor		11.87
Warren Chase, labor		247.50
George Chase, labor		9.00
Robert Chase, labor		6.00
Erville Wright, labor		9.00
George McIntyre, labor		43.00
Donald Boyle, Jr., labor		16.00
Richard Caldwell, labor		16.00
Henri Binette, labor		50.00
Earl Rannacher, labor		9.00
David Mayhew, labor		5.00
Joseph Asselin, labor		16.20
Mrs. Howard Chase, labor		7.00
Irving Haynes, mowing grass		8.00
	$	493.68

Street Lighting

Franconia Paper Corp., power and lamps	$	2,531.10

Old Age Assistance

N. H. State Welfare Department	$	753.60

White Mt. Regions Association

Appropriation	$	191.13

Interest

First National Bank of Boston, water bonds	$	375.00
Pemigewasset National Bank, temporary loans		131.25
	$	506.25

Payments on Bonds

First National Bank of Boston water bonds	$	2,000.00

County Tax

Grafton County	$	6,386.82

Lincoln School District

Balance due on 1950-51 Appropriation	$	10,000.00
1951-52 Appropriation		58,923.98
	$	68,923.98

New Water Construction

Hiltz Bros. Inc., Contractor	$	1,593.10
Johns-Manville Sales Corp., transite pipe		1,166.10
H. R. Prescott & Sons, supplies		80.00
Franconia Paper Corp., supplies		57.26
J. H. Fadden & Son, supplies		3.53
Carl A. Davis, labor		115.44
E. B. Smith, labor		126.10
	$	3,141.53

Town Maintenance — Summer

Franconia Paper Corp., gas, oil, supplies, etc.	$	63.47

State of N. H., cold patch	53.50
State of N. H., labor & material on drain	294.58
Andrews Garage, gas	2.06
J. H. Fadden & Son, supplies	6.20
W. S. Darley & Co., signs	38.27
N. E. Metal Culvert Co., culvert pipe	251.82
George McGee, cinders	60.00
American Mutual Liab. Ins. Co.	338.63
Railway Express Agency	5.13
J. E. Faltin Transp. Co., trucking	1.45
Henri Binette, labor & trucking	466.20
George Martell, labor & trucking	132.50
Erville Wright, labor	244.00
George McIntyre, labor	191.00
Everett Cloud, labor	85.75
Carl A. Davis, labor	54.38
Francis Savoy, labor	113.00
George Cassidy, labor	56.00
Richard Caldwell, labor	52.00
Donald Boyle, Jr., labor	52.00
David Mayhew, labor	40.00
Gilman Bossie, labor	51.00
Walter McLeod, labor	21.00
Wilbur Woods, labor	21.00
Leo Savoy, labor	11.00
D. Besan, labor	5.25
C. V. Doherty, labor	3.00
Robert Sinclair, labor	2.50
Leo Carbonneau, labor	1.75
	$ 2,718.44

Town Maintenance — Winter

Franconia Paper Corp., gas, oil, supplies, etc.	$ 619.39
Noyes Insurance Agency, insurance on truck	186.60
Chase Grain Mill, road salt	50.80
Hiltz Bros., Inc., use of bulldozer	350.00
Henry Santaw, gas, oil & repairs	80.87
Roy's Esso Service, gas & oil	59.93

Joseph Goodbout, gas & plowing	19.30
Edward Clark, plowing	11.25
George McGee, cinders & use of bulldozer	307.50
George Martell, labor & truck	306.50
Walter Woods, labor	771.00
Erville Wright, labor	151.25
Everett Cloud, labor	156.50
David Mayhew, labor	72.50
Donald Boyle, Jr., labor	45.50
Joseph Boyle, labor	107.00
Walter McLeod, labor	81.00
George Cassidy, labor	110.00
Fred Cassidy, labor	88.00
Ralph Conn, labor	25.00
William Duguay, labor	13.50
Gilman Bossie, labor	5.00
Stanley Martell, labor	4.00
Henri Binette, labor & truck	255.00
Amos Parent, sand	13.50
	$ 3,890.89

Summary of Town Clerk's Motor Vehicle and Dog License Accounts
Fiscal Year Ended Dec. 31, 1951

Debits

Excess Remittance—December 31, 1950			$	.02
Motor Vehicle Permits Issued:				
1950—No. 219094—219113		$ 30.19		
1951—No. 114251—114800		4,022.43		
			$	4,052.62
Dog Licenses Issued:				
81 at $2.00	$162.00			
5 at $5.00	25.00			
1 at $12.00	12.00			
1 at $25.00	25.00			
1 at $1.00	1.00			
		225.00		
Less: Fees Retained		17.80		
			207.20	
Filing Fees			8.00	
Total Debits			$	4,267.80

Credits

Remittances to Treasurer:			
A/c Motor Vehicle Permits	$ 4,052.60		
A/c Dog Licenses	207.20		
A/c Filing Fees	8.00		
Total Credits		$	4,267.80

Summary of Receipts and Expenditures of the Municipal Court and Proof of Balance Fiscal Year Ended Dec. 31, 1951

Balance — December 31, 1950			$ 49.80	
RECEIPTS:				
Fines and Fees			1,077.77	
			$ 1,127.57	
EXPENDITURES:				
Motor Vehicle Department		$ 367.10		
Arresting Officers		40.55		
Justice		53.90		
Clerk of Court		10.40		
Witnesses		2.12		
Miscellaneous Expenses:				
Postage, Supplies, Etc.	$12.37			
Medical Fees	5.00			
		17.37		
Paid Town Treasurer		452.58		
			944.02	
Balance on Hand—Dec. 31, 1951				$ 183.55

PROOF OF BALANCE

Balance in The Pemigewasset National Bank— as per Statement dated Dec. 18, 1951	$ 157.97	
Add: Cash on Hand—Dec. 31, 1951	25.58	
Reconciled Bank Balance—Dec. 31, 1951		$ 183.55

TOWN OF LINCOLN

Statement of Trust Fund Principal, Income and Investments

Fiscal Year Ended Dec. 31, 1951

	Principal			Income				
	Balance December 31, 1950	New Funds	Balance December 31, 1951	Balance December 31, 1950	Earned During Year	Expended During Year	Balance December 31, 1951	Principal and Income December 31, 1951
C. B. Henry Fund—								
Katherine L. Henry Lot	$200.00		$200.00	$39.61	$ 6.62		$46.23	$246.23
Esther C. Burtt Fund—								
Esther C. Burtt Lot	200.00		200.00	5.03	5.67		10.70	210.70
	$400.00		$400.00	$46.64	$12.29		$56.93	$456.93

Investments

Littleton Savings Bank—Littleton, N. H.	(A/c No. 37726)	$246.23
Littleton Savings Bank—Littleton, N. H.	(A/c No. 43316)	210.70
		$456.93

Statement of Bonded Indebtedness, Showing Annual Maturities of Principal and Interest

Fiscal Year Ended Dec. 31, 1951

	Water Bonds 1½%
Orginal Amount of Issue	$35,000.00
Date of Issue	July 1, 1945
Principal Maturity Date	July 1st
Interest Payable Dates	January 1st & July 1st
Payable at	First National Bank (Boston)
Maturities:	

Fiscal Year ending:	Serial No.	Amount	Interest
December 31, 1952	13-14	$2,000.00	$345.00
December 31, 1953	15-16	2,000.00	315.00
December 31, 1954	17-18	2,000.00	285.00
December 31, 1955	19-20	2,000.00	255.00
December 31, 1956	21-22	2,000.00	225.00
December 31, 1957	23-24	2,000.00	195.00
December 31, 1958	25-26	2,000.00	165.00
December 31, 1959	27-28	2,000.00	135.00
December 31, 1960	29-30	2,000.00	105.00
December 31, 1961	31	1,000.00	75.00
December 31, 1962	32	1,000.00	60.00
December 31, 1963	33	1,000.00	45.00
December 31, 1964	34	1,000.00	30.00
December 31, 1965	35	1,000.00	15.00
		$23,000.00	

LINCOLN-NORTH WOODSTOCK COMMUNITY BAND

Balance on hand Feb. 1, 1951		$ 48.00		
Received from:				
American Legion	$ 96.00			
Town of Lincoln	250.00			
Town of Woodstock	250.00			
Franconia Paper Corp.	200.00			
Collections	97.90			
		893.90		
			$	941.90
Paid to Out of Town Players		784.00		
Boston Music Co.—Music		24.53		
Paid for Check Books		14.00		
Paid for Telephone calls		7.00		
				829.53
Balance on hand Feb. 1, 1952			$	112.37

PUBLIC HEALTH NURSE'S REPORT

December 31, 1950 - December 31, 1951

A. Maternity Service

Cases admitted to antepartum services	9
Field Nursing visits to antepartum cases	9
Cases given nursing services at delivery	0
Cases admitted to post partum service	16
Field nursing visits to post partum cases	19

B. Infant Hygiene

Infants admitted to nursing service	22
Field nursing visits	183
To infants under one month	98
To infants one month to a year	85

C. Preschool Hygiene

Children admitted to nursing service	15
Field nursing visits	16

D. Morbidity

Cases admitted to nursing service	30
Field nursing visits	780

E. Crippled Children Services

Admissions	1
Field Visits	8

F. Welfare calls, collections of bills, etc.	77
Total visits to homes	1,083
Total visits to North Woodstock	656

Respectfully submitted,

NORA E. PARENT, R.N.

REPORT OF THE STATE DEPARTMENT OF HEALTH

The following is a report of the activities carried on in Lincoln by the State Department of Health for the year 1951.

A series of three immunizations clinics were held at the High School Building on the following dates, April 3, May 1, May 29th.

The total attendance at these clinics was 141. Infants 13, Preschool 111, School children 17.

The total immunizations completed:

Triple Toxoid (Diphtheria, Tetanus & Whooping Cough)	29
Double Toxoid (Diphtheria, Tetanus)	5
Straight Whooping Cough	1
Smallpox Vaccination	32

Assistance was given at this clinic by the Local District Nurse, and Committee of local ladies. Local physicians gave the immunizations.

LOIS W. BARTON, R.N., Staff Nurse
Bureau Public Health Nursing
N. H. Department of Health

REPORT

Of An Audit and Examination

Of The Accounts

of the

TOWN OF LINCOLN

Made by the

Division of Municipal Accounting

State Tax Commission

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSON
Concord, New Hampshire

February 4, 1952

Board of Selectmen

Lincoln, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lincoln for the fiscal year ended December 31, 1951, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

Included in the audit and examination were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Municipal Court.

Financial Statements

Comparative Balance Sheets:

Dec. 31, 1950 - Dec. 31, 1951

(Exhibit A)

Comparative Balance Sheets as of December 31, 1950 and December 31, 1951, are presented in Exhibit A. As indicated therein the Net Debt decreased by $5,700.90 during the year 1951.

Analysis of Change in Financial Condition:

(Exhibit B)

An analysis of the change in financial condition of

the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein.

These were as follows:

Decreases in Net Debt

Net Budget Surplus	$ 2,312.54
Appropriation for Deficit of Previous Year	1,100.00
Bonds Matured and Paid	2,000.00
Increase in Accounts Receivable	183.55
Decrease in Accounts Payable	104.81
	$ 5,700.90

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues:

(Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1951, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net unexpended balance of appropriations of $1,389.05, plus a net revenue surplus of $923.49, resulted in a net budget surplus of $2,312.54.

Summary of Receipts and Expenditures:

(Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1951, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of December 31, 1951, is indicated in Exhibit F.

Statement of Bonded Debt:

(Exhibit K)

A statement of outstanding bonded indebtedness, as of December 31, 1951, showing annual maturities of

principal and annual interest requirements, is contained in Exhibit K.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

General Comments

Current Surplus:

The current deficit of $1,142.08, as of December 31, 1950, was entirely absorbed during 1951 and the town ended the year with a current surplus of $2,558.82 as shown herewith:

	Dec. 31, 1950	Dec. 31, 1951
Total Current Liabilities	$ 10,156.81	$ 4,119.85
Total Assets	9,014.73	6,678.67
Current Deficit or (*) Surplus	$ 1,142.08	*$2,558.82

Conclusion:

The accounts and records of all town officials which we examined were found in good order and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual report.

We extend our thanks to the officials of the Town of Lincoln for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,

Director

Division of Municipal Accounting

State Tax Commission

C. David Sullivan, Auditor

John T. Flanders, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX DIVISION

Concord, N. H.

February 4, 1952

Certificate of Audit

This is to certify that we have made an audit of the accounts and records of the Town of Lincoln for the fiscal year ended December 31, 1951, and found them to be in good order. In our opinion the Exhibits submitted herewith reflect the true financial condition of the Town as of December 31, 1951, together with the results of operations for the year ended on that date.

Respectfully submitted,

HAROLD G. FOWLER,

Director

Division of Municipal Accounting

State Tax Commission

C. David Sullivan, Auditor

John T. Flanders, Accountant

ANNUAL REPORT

LINCOLN

SCHOOL DISTRICT

Lincoln, New Hampshire

FOR THE YEAR ENDING

JANUARY 1, 1952

ANNUAL REPORT
of the
LINCOLN SCHOOL DISTRICT

OFFICERS OF THE DISTRICT

School Board

Mr. Henry Landry, Chairman	Term expires 1952
Mrs. May Tardif	Term expires 1953
Mr. Leo Foley	Term expires 1954

Other Officers

Mr. Kenneth Ramage	Moderator
Mr. George Boyle	Treasurer
Mrs. Mary L. Mardin	Clerk
Mr. John Boyle	Truant Officer
Mrs. Nora Parent	School Nurse
Mr. Roland A. Perham	Superintendent of Schools

Teachers 1951-1952

Mr. Joseph King, Principal	High - Science, Math
Mr. Leo Bilodeau	High - Shop, Math, Dr. Education
Mr. Hollis Emery	High - Social Studies
Mr. Wendell Tetley	High - English, French
Mrs. Betty Coogan	Home Economics
Mrs. Joann S. Paine	High - Commerce
Mr. Arthur Coogan, Principal	Grade Eight
Mrs. Carolyn Emery	Grade Seven
Mrs. Helen Tetley	Grade Six
Mrs. Mildred Uhlman	Grade Five
Mrs. Ruth Kallum	Grade Four
Mrs. Esther Smith	Grade Three
Mrs. Doris Horne	Grade Two
Mrs. Henrietta Towers	Grade One
Mrs. Marjorie Cheney	Kindergarten
Mrs. Patricia McLure	Music - Chorus and Vocal
Mr. C. George McLure	Instrumental Music

SCHOOL WARRANT

To the inhabitants of the School District in the Town of Lincoln, N. H., qualified to vote in district affairs:

You are hereby notified to meet at the High School Auditorium in said district on the eleventh day of March 1952, at 10:30 o'clock A. M. to act upon the following subjects:

1. To choose all necessary officers for the school district for the ensuing year.

2. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.

3. To hear the reports of Agents, Auditors, Committees, or officers heretofore chosen, and pass any vote relating thereto.

4. To choose Agents, Auditors and Committees in relation to any subject embraced in this Warrant.

5. To see if the District will vote to make any alterations in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the District, as determined by the School Board in its annual report.

6. To see if the school district will vote to adopt a plan for extending to employees of the school district the benefits of title II of the Federal Social Security Act (Old-Age and Survivor's Insurance) as authorized by Chapter 234 of the Laws of 1951 and to raise and appropriate the sum of forty-five dollars ($45.00) to defray the school district's share of the cost thereof.

7. If the foregoing article is adopted to see if the school district will authorize the School Board to execute on behalf of the school district the necessary agree-

ment with the State of New Hampshire to carry into effect the plan and to see if the school district will designate the School District Treasurer as the officer to be responsible for the administration of the plan.

8. To transact any other business that may legally come before the meeting.

HENRY LANDRY,
MAY TARDIF,
LEO FOLEY,
School Board

REPORT OF AN AUDIT AND EXAMINATION

Of the Accounts of the Lincoln School District

For the Fiscal Year ended June 30, 1951

Made by the Division of Municipal Accounting,

State Tax Commission, December 14, 1951

January 3, 1952

The School Board

Lincoln School District

Lincoln, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Lincoln School District for the fiscal year ended June 30, 1951, which was made by this Division in accordance with the vote of the District. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

Included in the examination and audit were the accounts and records of the School Board and the School District Treasurer.

Financial Statements

Comparative Balance Sheets: (Exhibit A)

Comparative Balance Sheets as of June 30, 1950 and June 30, 1951, are presented in Exhibit A. As indicated therein, the Net Debt decreased by $175.73 during the fiscal year ended June 30, 1951.

Analysis of Change in Financial Condition:

(Exhibit B.)

An analysis of the change in financial condition of

the School District during the fiscal year is made in Exhibit B, with the factors which caused the change indicated therein.

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues:

(Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ending June 30, 1951 are presented in Exhibits C and D. As indicated by the Budget Summary (Exhibit D), a net overdraft of appropriations of $3,042.14, less a net revenue surplus of $1,194.24, resulted in a net budget deficit of $1,847.90.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended June 30, 1951, made up in accordance with the uniform classifications of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of June 30, 1951, is indicated in Exhibit F.

General Comments

Appropriation Overdrafts:

The budget summary (Exhibit D) indicates:

Overdraft of Appropriations	$ 5,016.16
Unexpended Balances of Approprations	1,974.02
Net Overdraft of Appropriations	$ 3,042.14

Section 5 of Chapter 52, Revise Laws of New Hampshire, as amended, (Municipal Budget Act) the provisions of which have been adopted by the Town of Lincoln, provides as follows:

"5. Exceeding Appropriations. In towns adopting the provisions of this chapter, no board of selectmen, school board, commissioners of a village district wholly within said town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for

which an appropriation has not been made, or in excess of any appropriation or allotment made to it, except for the purpose of paying judgments rendered against the town or school district or said village district, provided, however, that in case of sudden and unexpected emergency the selectmen or village commissioners on application to the tax commission and the school board on application to the state board of education, after hearing, may be given a certificate of emergency authorizing them to make such expenditure or incur such liability, provided that no such certificate of emergency shall be granted unless the budget committee of the town has approved the expenditure. In cases arising during the year following the annual meeting where changes occur which made it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by the board of selectmen or the school board or the village commissioners of such village district from one appropriation to another, provided the total amount expended for all purposes does not exceed the total amount appropriated at the town, school or village district meetings for all purposes."

It must be stated, therefore, that contrary to the provisions of Section 5 of the Municipal Budget Act,—(1) the expenditures of the School District exceeded total budgetary appropriations and (2) no application was made by the School Board to the State Board of Education for authority to exceed appropriations.

Conclusion:

The accounts and records of the school district officials which we examined were found in good condition and the accounting procedure conformed to the prescribed methods.

We extend our thanks to the officials of the Lincoln School District for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director

Division of Municipal Accounting

State Tax Commission

C. David Sullivan, Auditor

John T. Flanders, Accountant

Certificate of Audit

This is to certify that we have audited the accounts and records of the Lincoln School District for the fiscal year ended June 30, 1951 and found them to be in good order. In our opinion the Exhibits presented herewith reflect the true financial condition of the School District as of June 30, 1951 and the results of operations for the fiscal year ended on that date.

Respectfully submitted,

HAROLD G. FOWLER, Director

Division of Municipal Accounting

State Tax Commission

SCHOOL BOARD NOTE:

When the special appropriation of $3,672.74 is taken into consideration, the net overdraft of $1,847.90 becomes a surplus of $1,824.84.

Exhibits A, B, C, D, E and F are omitted from this report to save printing costs.

STATEMENT OF RECEIPTS AND PAYMENTS

July 1, 1950 to June 30, 1951

Receipts

Cash on hand, July 1, 1950	$ 3,672.74	
Federal Aid:		
Home Economics and Shop	1,113.87	
Appropriation from Selectmen	60,200.00	
Elementary School Tuition	40.00	
Secondary School Tuition	1,756.80	
Mrs. Kallum—Blue Cross	11.70	
Rent - hall	30.00	
Refunds	22.30	
Sale of Supplies	2.04	
Joseph King, telephone and rent	384.45	
		$67,233.90

Payments

Orders of the School Board	65,409.06	
Cash on hand June 30, 1951	1,824.84	
		$67,233.90

July 1, 1951 to January 1, 1952

Receipts

Cash on hand, July 1, 1951	$ 1,824.84	
Appropriation from Selectmen	53,923.98	
Tuition	850.40*	
	5,578.92	
Miscellaneous Sources	482.00	
		$62,660.14

Payments

Orders of the School Board	29,470.35	
Cash on hand, January 1, 1952	33,189.79	
		$62,660.14

* $400.00 of this amount is the Tuition for school year 1950-51.

BALANCE SHEET

June 30, 1951

Assets

Cash on hand, June 30, 1951	$ 1,824.84	
Accounts due to District:		
From Federal Agency:		
Home Econ. & Shop	1,137.50	
From Others - Tuition	580.00	
	$ 3,542.34	
Excess of Liabilities over Assets	3,035.06	
		$ 6,577.40

Liabilities

Bonds and Notes Outstanding	$ 5,000.00	
Amount Reserved for Special Purposes	1,577.40	
		$ 6,577.40

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1951

Cash on hand June 30, 1950		$ 3,672.74
Received from Selectmen:		
Current Appropriation	$ 60,200.00	
Received from State Treasurer:		
Home Economics & Shop	1,113.87	
Tuition	1,796.80	
Other Sources—rent, telephone, refunds, sale of supplies	450.49	
		63,561.16
Total Amount Available for Fiscal Year		67,233.90
Less School Board Orders Paid		65,409.06
Balance on hand as of June 30, 1951		$ 1,824.84

WILLIAM A. LYNCH,

Treasurer

TOWN OF LINCOLN

STATISTICAL TABLE—1950-1951

School	Total Enrollment	Total Average Attendance	Total Average Absence	Percent of Attendance	Average Tardinesses
Lincoln Grammar	248	217.5	9.6	95.8	.5
Lincoln High	89	82.7	3.5	95.9	.5
	337	300.2	13.1	95.8	.5

ROLL OF PERFECT ATTENDANCE

Lincoln Grammar

Benjamin Bellerose	Joseph Boyle
Richard Jacques	Joyce Chaisson
Gregory King	Richard Goodbout
Frederick Raines	Gloria Haynes
Kathryn Ramsey	Joseph Sawyer
Calvin Cole	Charlotte Haynes
Elaine Duquette	Dolores Hopkins
Sarah Foley	Betty Ramsey
Pearle Greene	Francis Gagne
Ronald Adams	Ronald Jean
John Lynch	Shelby Greene

Lincoln High

Etta Robie	Wallace Peltier
Celia Bassett	Pauline Willett
Richard Bossie	Ann Canton
Helen Kallum	Joyce Foley
Kathleen Kallum	Solange Gosselin
Ruth Kallum	Nancy Kelley
Jeanette Leclerc	Ann LaBrecque

NON-RESIDENT PUPILS

District	Elementary	Secondary
Thornton	0	6
West Thornton	1	0
North Woodstock	1	2
Woodstock	0	1
	2	9

FINANCIAL REPORT

	Paid Out 1950-51	Budget 1951-52	Paid out to Jan. 1, 1952	Proposed Budget 1952-53
ADMINISTRATION				
1 Salaries of District Officers	$ 360.00	$ 360.00	$ 300.00	$ 480.00
2 Superintendent's Salary	1,004.03	1,080.00	1,095.17	1,298.47
3 Tax for Statewide Supervision	662.00	664.00	664.00	680.00
4 Salaries of Other Adm. Personnel	552.44	600.00	580.77	650.00
5 Supplies and Expenses	785.95	900.00	634.92	1,100.00
INSTRUCTION				
6 Teachers' Salaries	38,146.04	39,590.00	15,447.60	43,300.00
7 Books and Other Inst. Aids	1,104.63	1,200.00	820.26	1,300.00
8 Scholars' Supplies	2,119.09	2,100.00	1,368.57	2,200.00
10 Supplies and Other Expenses	1,439.65	900.00	101.42	1,400.00
OPERATION OF SCHOOL PLANT				
11 Salaries of Janitor	2,360.00	2,100.00	1,260.00	2,600.00
12 Fuel or Heat	3,528.37	4,000.00	986.70	4,000.00
13 Water, Lights, Supplies & Exp.	1,053.45	1,100.00	629.09	1,300.00
MAINTENANCE OF SCHOOL PLANT				
14 Repairs and Replacements	1,325.60	1,100.00	665.71	1,500.00
AUXILIARY ACTIVITIES				
15 Health Supervision	35.00	100.00	40.34	100.00
16 Transportation	2,473.97	2,970.00	975.90	2,900.00
18 Special Activities & Spec. Funds	264.21	300.00	63.80	300.00
a. School Lunch	140.25	250.00		250.00

FIXED CHARGES				
19 Retirement	2,561.26	2,000.00	950.39	2,987.00
20 Insurance, Treas. Bond & Exp.	1,134.88	1,200.00	129.65	1,200.00
CAPITAL OUTLAY				
22 Additions & Improve. to Bldgs.	45.30	1,000.00	1,146.15	1,500.00
23 New Equipment	2,028.94	500.00	1,594.16	1,500.00
DEBT AND INTEREST				
25 Principal of Debt	2,000.00	1,000.00		1,000.00
26 Int. on Debt	230.00	160.00	15.75	120.00
Reserved from 1950 Balance for Playground Equipment		1,527.40		
	$ 65,409.06	$66,701.40	$29,470.35	$73,665.47

SCHOOL BOARD'S ESTIMATE

1952-1953

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1952.

Total amount required to meet School Board's budget as itemized in Column 4 of the Financial Report	$ 73,665.47

Estimated Income of District

Federal Aid: Home Economics & Shop	$ 1,100.00	
State Aid	4,400.00	
Tuition	1,700.00	
Other	500.00	
Deduct Total Estimated Income		7,700.00
Amount Required to Balance School Board's Budget		$ 65,965.47

We recommend that the District adopt the proposed budget and raise and appropriate the sum of $65,965.47 for the school year 1952-53.

Respectfully submitted,

HENRY LANDRY,

MAY TARDIF

LEO FOLEY

School Board

LINCOLN PUBLIC HEALTH DEPT., 1951

Receipts

Cash Received			
Nursing Fees			
Lincoln	$238.80		
Woodstock	69.10		
		$ 307.90	
Town of Woodstock		300.00	
Woodstock School District		200.00	
			$ 807.90
Appropriation: Town of Lincoln			1,500.00
Total Funds Available			$ 2,307.90

Expenditures

Nurse Salary		$ 1,510.00	
Car			
Operating	$ 113.21		
Garage Rent	36.00		
Insurance	94.18		
		243.39	
Postage		2.50	
Telephone		23.11	
Supplies		9.74	
Total Expenditures			$ 1,788.74
Balance Dec. 31, 1951			$ 519.16

REPORT OF SCHOOL NURSE

December 1950-1951

Visits to School:

High School	71
Grammar School	86

	Grammar School	High School
Number of children examined	225	87
Number of children found with defective vision	22	6
Number of children found with defective teeth	99	20
Number of children found with defective tonsils	10	2
Orthopedic defects	2	0
Pediculosis	4	0
Defective Speech	4	0
Poor Posture	6	8
Defective Hearing	0	0

Vision clinics will be conducted again this year. The audiometer will also be used.

Respectfully submitted,

NORA PARENT, R.N.

School Nurse

Vital Statistics

Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1951

Date of Birth 1951	Name of Child (If any)	Sex	Con'd Liv. or S'brn	No. of Child	Color	Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan 7	Peter Frank	M	L	3	W	Winston J Govoni	Mary Ellen Mosco	W	Lincoln	Paper maker	New Hampshire	Lincoln
Feb 18	Dwight Nelson	M	L	1	W	Richard J Roy	Elizabeth R Haynes	W	Lincoln	Garage manager	Jackman Me	No Woodstock
Mar 23	Patricia Evelyn	F	L	1	W	Horace A Morse	Norma E Dunlap	W	Lincoln	U S Army	Plymouth	No Woodstock
Apr 26	Gail	F	L	3	W	Balch Dovholuk	Gloria J MacDonald	W	Lincoln	U S Army	New Hamp	New Hamp
Apr 27	Robert Archibald	M	L	1	W	Robert E Mitten	Esther M Avery	W	Lincoln	Baggage master	Massachusetts	New Hamp
May 15	Kathleen Fay	F	L	4	W	Wilbar J Parker	Shirley E Rannacher	W	Lincoln	Paper mill worker	Vermont	New Hamp
June 20	John William	M	L	4	W	Allan D Towers	Aphia M Dempsey	W	Lincoln	Stock clerk	Canada	Mass
May 12	Gail Susan	F	L	4	W	Fred L Johnson	Alice M Plante	W	Lincoln	Chief of Police	New Hamp	Canada
June 30	Diana Muriel	F	L	5	W	Aurele A Cusson	Vivian D DuBois	W	Lincoln	Paper mill worker	New Hamp	New Hamp
July 7	Kerry Lee	M	L	2	W	Wallace W Burrows	Barbara E Emery	W	Lincoln	Paper mill worker	New Hamp	New Hamp
Sept 3	Patsy Lee	F	L	3	W	George J Simpson	Peatrice B Blumdell	W	Lincoln	Paper mill worker	New Hamp	Newfoundland
Sept 11	Jos Bernard Claude	M	L	1	W	Jos Real B Dumont	Mary Aline I Homel	W	Lincoln	Paper mill worker	Canada	Canada
Sept 18	Dennis Edmund	M	L	1	W	Alfred A Serge	Wilhemine Brautigam	W	Lincoln	Cabin owner	New York	New York
Sept 27	Robert John	M	L	4	W	Alphonse Duquette Sr	Margaret E Hamel	W	Lincoln	Paper mill worker	Canada	New Hampshire
Sept 27	Ralph Lewis Jr	M	L	3	W	Ralph Lewis Conn	Evelyn E Strickland	W	Lincoln	Truck driver	New Hampshire	New Hampshire
Oct 7	Brenda Jean	F	L	2	W	Charles H Downing	Jean B Gray	W	Lincoln	Paper mill worker	New Hampshire	New Hampshire
Oct 13	Cathy Jean	F	L	1	W	Charles W Robie	Patricia M Martin	W	Lincoln	Truck driver	New Hampshire	Vermont
Nov 10	Terry Anne	F		1	W	John J Weldon	Joyce Claire McGee	W	Lincoln	Paper mill worker	New Hampshire	New Hampshire
Dec 3	Marie Eva	F	L	1	W	Robert A Gagne	Fernande B Cloutier	W	Lincoln	Mill worker	New Hampshire	New Hampshire
Dec 1	Debra Ann	F	L	1	W	George E Strickland	Priscilla M Gahagan	W	Lincoln	Clerk and scaler	New Hampshire	New Hampshire

Marriages Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1951

Date—1951	Place of Marriage	Name and Surname of Groom and Bride	Residence of Each at time of Marriage	Age in years	Color of each	Occupation of Groom and Bride	Place of Birth of each	Name of Parents	Birthplace of Parents	Times married	Name residence and official station of person by whom married
Feb 3	Lincoln	Carl A Josephson	Lincoln	24	W	Student	Mass	John W Josephson	Finland	1	Archib'd Ferguson Justice of Peace
		Beverly M Palmer	Lincoln	22	W	Office Clerk	Mass	Alma Westerback	Finland	1	Lincoln
Feb 22	Wheelock Vt	Gerard Jones	Greenboro Vt	18	W	Farmer	Hardwick Vt	Pliney W Jones	Vermont	1	Eugene St Louis Justice of Peace
		Adeline Champagne	Lincoln	16	W	At home	Derby Center Vt	Luella Thomas	Vermont	1	Wheelock Vt
Feb 24	Whitefield	Everett A Mayhew	Lincoln	22	W	Paper cutter	N H	Moses E Champagne	Vermont	1	Earl Waterman Clergyman
		Virginia Lois Smith	Whitefield	21	W	Office clerk	N H	Rosa Paul	Vermont	1	Whitefield
Mar 10	Manchester	Paul James Beaudin	Lincoln	21	W	U.S.A.F.	N H	Everett Mayhew	N H	1	James T Crowley Catholic Priest
		Elizabeth J Hamnett	Lincoln	20	W	Student nurse	N H	Laura MacDonald	N H	1	Manchester
June 10	Wilmington V	James S Bradshaw	Oberlin O	24	W	Doctor	Ohio	Isa Smith	N H	1	Lloyd E Marbie Clergyman
		Laura H Crump	Lincoln	24	W	At home	Mass	Gertrude Blakslee	N H	1	Wilmington Vt
Aug 11	Woodstock	Leon E Jock	Lincoln	22	W	Paper maker	N H	Peter Beaudin	Canada	1	S D Cahoon Clergyman
		Grace E Hodgdon	Lincoln	19	W	At home	N H	Mary Mador	R I	1	Woodstock
Aug 18	Lincoln	Norman E Houde	Lincoln	19	W	Paper maker	Mass	Louis Hamnett	N H	1	Edmond J Guay Catholic Priest
		Geraldine M Boilard	Lincoln	22	W	Hairdresser	N H	Nellie Wilitshire	Canada	1	Lincoln
								Dr R W Bradshaw	Penn		
								Polly Schwab	Penn		
								James G Crump	N Y		
								Emma Brown	Vt		
								Earl Jock	N H		
								Olive Mooney	N H		
								Thomas Hodgdon	N H		
								Ella Chase	N H		
								Fortunat A Houde	Canada		
								Florida Plouffe	Mass		
								Joseph Boilard	Canada		
								Diana Laflamme	Canada		

MARRIAGES (Continued)

Oct 13	No Woodstock	Vernon W Smith	Lincoln	25	W	Paper maker	N H	Morris I Smith	Maine	1	Jas C Muchmore
								Marie C Wessels	Iowa		Justice of Peace
		Eva Mary Theriault	Lincoln	18	W	At home	N H	Joseph Theriault	Canada	1	Woodstock
								Mary Eva Gray	N H		
Dec 7	Woodstock	Edward Langlois	Lincoln	26	W	Mill worker	Dracut Mass	Edward A Langlois	Lowell Mass	1	Jas C Muchmore
								Marjorie Ladeau	Worcester Mass		Justice of Peace
		Rita Dauphine	Lincoln	30	W	Mill worker	Lincoln	Charles A Boyle	New Hamp	2	Woodstock
								Minnie C. Ouilette	New Hamp		
Dec 22	Nahant Mass	William J Henderson	Lincoln		W	Student	N H	Edward W Henderson	N H	1	Rev Dr Rose
								Gladys C Davis	N H		Clergyman
		Cynthia C Rynders	Nahant Mass		W	Office clerk	N Y	Rodger Rynders	N Y	1	Nahant Mass
								Clark	Mass		

Deaths Registered in the Town of Lincoln N. H., for the Year Ending December 31, 1951

Date of Death 1951	Name and Surname of Deceased	Age in years	Place of Birth	Sex and Cond: Single, mar, w	Color	Male, Female	Occupation	Name of Father	Maiden Name of Mother
6/9/50	C Lenora Haley	77	Exeter Me	F	W	W	Housewife	Edwin Nutter	Susan Wingate
Jan 3 '51	John P Sweeney	66	Houlton Me	M	W	?	Retired	John Sweeney	Ann Hughes
Jan 21	Thomas S Cushing	80	Somerville Mass	M	W	S	Retired	Thomas Cushing	Bessie Hayes
Jan 22	Henry Hyson	69	Nova Scotia	F	W	S	Laborer	Alfred Hyson	Mary Maider
Feb 15	Marjorie Addison	17	Melrose Mass	F	W	S	Student	David J Addison	Glenna M Donaghy
Feb 20	William K Jeffreys	83	Aberdeen Scotland	M	W	W	Retired	George Jeffreys	Margaret King
Mar 13	Mabel Lemere	65	Newport Vt	F	W	W	Housewife	Charles Fox	Not given
Apr 2	Annie Raine	82	St Stephens N B	F	W	S	Retired	William Raine	Isabelle Robinson
Apr 7	Louis Francis Boyle	80	St Giles P Q Can	M	W	W	Retired	James Boyle	Catherine McFarland
Mar 8	Amos Plant	65	Not given	M	W	S	Laborer	Ambrose Plant	Mary Nedeau
June 7	Henri Paul Chiche	25	St Giles P Q Can	M		S	Woodsman	Alfred C Chiche	Albertine Gagne
June 23	Lawrence McKinley	43	Warren	M	W	D	Pap'r m'l wk	Ralph McKinley	Susan Whitney
Aug 4	Joseph S Boilard	47	St Bernard Que	M	W	M	Pap'r m'l wk	Adolphe Boilard	Mary Aube
Aug 15	Harry G Strout	52	East Corinth Me	M	W	M	Pap'r m'l wk	Harry H Strout	Elizabeth Noble
Sept 7	Raymond W Gordon	65	No Woodstock	M	W	M	Resort owner	George Gordon	Inez Guernsey
Sept 12	Lucy A Moore	88	Bowmanville Ont	F	W	M	Housewife	Harvey Draper	Elizabeth Brown
Sept 18	Frank L Nutter	83	Exeter Me	M	W	M	Retired	Edwin L Nutter	Susan Wingate
Sept 18	Joseph F Cogavin	69	Ireland	M	W	S	Mill worker	William Cogavin	Bridget Delon
Oct 2	Addie Amelia Hansen	80	Canada	F	W	W	Housewife	Thayer	Lucinda Lifford
Oct 3	Harry Adams	60	Woodsville	M	W	M	Mill worker	Melvin Adams	Ella Fox
Oct 18	Doris E Magoon	43	No Woodstock	F	W	M	Housewife	Charles Hodson	Myrtle Larkin
Oct 15	Martin Kelley	73	Unknown	M	W	?	Not stated	Not stated	Not stated
Oct 23	Maude LaBrecque	59	So Boston Mass	F	W	M	Housewife	Henry Martel	Ellen Kelly
Nov 18	Elise LaBrecque	80	Canada	F	W	W	Housewife	John LaValley	Catherine ?
Nov 26	Oscar Sumner Carroll	73	Old Town Me	M	W	M	Mill worker	Leslie Carroll	Elnora Wilkinson
Dec 1	Edward Condon	72	East Concord	M	W	W	Mill worker	Maurice Condon	Catherine McDonough
Dec 8	Thomas B Moore	87	Perth Ont Can	M	W	W	Retired	Thomas B Moore	Caroline
Dec 11	Delvina E B Bourassa	49	Haverhill	F	W	M	Housewife	Thomas Beaulieu	Lydia Cote